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follows, dealing with cases involving the interpretation of contracts, which "call into play judicial activity of a high order." In general the comptroller seems to have leaned toward an equitable rather than a strict interpretation of government contracts.

The last half of the volume undertakes a comparative study of the comptroller's functions and similar functions in French and German administration. While recognizing the difficulty of securing exact parallels, Professor Hotchkiss skillfully compares the methods of financial control in the three countries; and finds that though "nominally an executive officer, the comptroller's judicial powers over treasury administration are far greater than are anywhere possessed by the continental organs of control." He considers it "not improbable" that the system of each country is the best adapted in the conditions under which it operates, and does not find in the development of the comptroller's jurisdiction "a tendency toward the establishment in this country of formal administrative tribunals." In this comparative survey, as in the earlier chapters descriptive of the comptroller's jurisdiction, Professor Hotchkiss gives us something more than a mere statement of the laws, as he finds them. He is interested in the functioning rather than the structure of the political organs which he examines, so that his treatment is vital and in the best sense practical.

The volume, unfortunately, contains an undue number of typographical errors. The second footnote on page 36, the eleventh line on page 68, and the tenth line on page 80 afford some conspicuous cases. The footnote on page 38 gives a curious twist to the title of the legislative, executive, and judicial appropriation bill.

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Moral und Technik bei der Veranlagung der preussischen Einkommensteuer. By FRANZ MEISEL. (Leipzig: Duncker und Humblot. 1911. Pp. iii, 88. 2 m.)

This interesting and fair-minded discussion of the moral and technical aspects of the Prussian income tax carries with it unusual weight because the author is a public official, qualified by long study and previous publications upon this subject to render an authoritative judgment.

After an examination of the administration of the Prussian income tax, Dr. Meisel concludes that there is a large and not noticeably diminishing amount of evasion, particularly among the agricultural, manufacturing, and financial classes; that the administrative officials are coping actively with the evil but are hindered by the excessive safeguards created by the law for the protection of the personal rights of the taxpayer; that the situation would be improved by conferring upon the administrative machine greater elasticity of procedure and more summary powers of punishment; and that thorough-going reform can be achieved only by the elevation of the moral tone of the taxpaying community. However, in the author's opinion, the most effective means of elevating and maintaining the moral tone is through vigorous punishment, by fines and surtax, of those who understate their incomes. This truth, says Dr. Meisel, could scarcely be exaggerated; and a large part of the monograph is devoted to a criticism of Fuisting, who has so often voiced the opinion that under the Prussian income tax the great need is for further protection of the taxpayer against the fiscal zeal of the bureaucracy.

The Prussian income tax is not, and under existing circumstances cannot be, justly enforced. Despite its moral and fiscal defects, which the author explains so pungently, his faith in the tax stands firm: personal taxation in its most logical form—the income tax—is needed and will persist; its defects can be remedied. It is not a complete success; neither is it a *Lug-und-Trug* system; it is simply unfinished, incomplete. “Die Zukunft liegt in den friedlichen, gesunden Verhältnissen und Beziehungen zwischen Staats—und Privatwirthschaft. Der Friede kann nur eintreten, wenn das gegenseitige Misstrauen schwindet. Dazu brauchen wir eine andere Moral und eine andere Technik.”

To the American student interested in finding the scientific and true attitude towards this exceedingly complex question of the income tax, the administrative statistics showing the extent to which tax declarations are corrected and increased, and the judicial statistics revealing the extent to which appeals are taken and fines imposed, are of peculiar interest. It is a pity that administrative and judicial processes in America do not result in a statistical record sufficient to afford the basis of a similarly objective discussion of tax morality in this country.

More interesting still, in Dr. Meisel's monograph, is the evi-

dence of a growing and fruitful German literature dealing systematically and scientifically with the question of tax evasion and its correction. American literature on this subject is almost negligible. A chronic social ailment affecting modern democracy at its most vital point, is allowed to strike its roots deeper and deeper into the political organism, without serious study and without scientific effort at its understanding and correction. The practical statesmen and administrators have done little or nothing with this problem in America. The scholar has a virgin field, which needs scientific cultivation. Dr. Meisel's study supplies an interesting and suggestive invitation to the serious study of similar problems in this country.

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